CERTIFICATE OF MAILING
I hereby certify that this correspondence is being deposited with the United States Postal Service on the date shown below with sufficient postage as first class mail in an envelope addressed to the: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.





PATENT 510685-163(69,010-319)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: KOVACH et al.

Serial No.: 10/631,311 Art Unit: 3617

Filed: July 31, 2003

Title: CONTROL FOR OPERATING Examiner: Robert J. McCarry, Jr.

FEATURES OF A MODEL VEHICLE

CHANGE OF CORRESPONDENCE ADDRESS AND TRANSMITTAL OF REVOCATION/APPOINTMENT OF POWER OF ATTORNEY

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Effective immediately, the new correspondence address and telephone number for the above-referenced patent application is as follows:

> Brian M. Berliner, Esq. O'MELVENY & MYERS LLP 400 South Hope Street Los Angeles, CA 90071-2899 Telephone: 213-430-6000

Enclosed is an executed Revocation/Appointment Of Power Of Attorney for filing in the above-identified patent application. Please also note the change in the attorney docket number to 510685-163.

Respectfully submitted,

Date: January 20, 2005

Brian M. Berliner

Attorney for Applicants Registration No. 34,549

O'MELVENY & MYERS LLP

400 So. Hope Street

Los Angeles, CA 90071-2899 Telephone: 213-430-6000



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

Applicants: Louis Kovach, John Ricks, James Rohde and Neil Young

Serial No.: 10/631,311 Filed: July 31, 2003

Title: CONTROL FOR OPERATING FEATURES OF A MODEL VEHICLE

REVOCATION/APPOINTMENT OF POWER OF ATTORNEY

LIONEL L.L.C. corporation of the State of New York, hereby revokes all previous powers of attorney in the above-identified patent application and hereby appoints in their stead:

Brian M. Berliner, Registration No. 34,549 Jonathan A. Jaech, Registration No. 41,091 Todd E. Fitzsimmons, Registration No. 44,683 Ryan K. Yagura, Registration No. 47,191 David Ono, Registration No. 42,965

as attorney(s) and/or agent(s) of to prosecute said application and to transact all business in the U.S. Patent and Trademark Office in connection therewith and before competent International Authorities.

Please change the correspondence address and direct all future correspondence to:

O'MELVENY & MYERS LLP

400 South Hope Street Los Angeles, CA 90071-2899 Attn: Brian M. Berliner, Esq. Telephone: 213-430-6000

IN ACCORDANCE WITH 37 C.F.R. § 3.73, THE APPLICANT STATES THAT IT IS THE ASSIGNEE OF THE ENTIRE RIGHT, TITLE, AND INTEREST IN THE PATENT APPLICATION IDENTIFIED ABOVE BY VIRTUE OF A CHAIN OF TITLE FROM THE INVENTORS TO THE CURRENT ASSIGNEE AS SHOWN BELOW:

FROM: Louis Kovach, John Ricks, James Rohde and Neil Young

TO: Lionel L.L.C.

This document was recorded in the United States Patent & Trademark Office on August 19, 2004 at Reel 015075, Frame 0461.

DATED:

LIONEL L.L.C.

Name: Scott Turkington

Title: Chief Financial Officer